



# *New Orleans Chapter* **Le Journal de Nouvelle Orleans**

Volume 26 No. 2

[www.nfc.usda.gov/aga](http://www.nfc.usda.gov/aga)

October 2007

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*AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.*

## **Dinner Meeting - Thursday, October 18, 2007**

The New Orleans Chapter of the AGA will hold our monthly dinner meeting on Thursday, October 18 at **SEASON's STEAK & SPIRIT** Restaurant, 1398 Front Street, Slidell, LA 70458 instead of Young's Restaurant. This restaurant was previously called OLD ICE HOUSE

Officers Board Meeting 5:00 PM

Social 5:30 PM

Dinner 6:00 PM

## **MENU**

Salad

Dinner choice (PLEASE select entree with RSVP)

Seafood Three Way Platter

Top Sirloin (medium)

Grilled Chicken Dinner

Dessert, and non-alcoholic drink

\$16.00 for members

\$26.00 non members

RSVP: Ida Holmes (504-376-3434) [IHolmes@stjohn.k12.la.us](mailto:IHolmes@stjohn.k12.la.us) by COB Monday, October 15, 2007. Gary Millet (504-426-0162) will be accepting prepayment [Gary.Millet@usda.gov](mailto:Gary.Millet@usda.gov)

## **SPEAKER**

Mark Guidry of GCR, Inc will be our speaker for the meeting. Mark's topic will be the "Importance of Sound Systems Architecture to the Successful Implementations of IT Systems."

*This presentation will qualify for one hour of professional education credit.*

## **PRESIDENT'S MESSAGE**

At our September meeting, we heard a presentation from Renee Pastor regarding retirement planning and investments. It was a very timely topic because so many of our members in attendance are contemplating retirement over the next several years. As a retired Federal employee, I can tell you that there is life after Government employment. Although I retired from Federal Service in 1997, I began a career in the private sector. From my experience, I will tell you that there is a big difference between Government employment and employment in the private sector. There are pluses and minuses to each. I felt that I had more impact on the financial management profession when I was with the Federal Government. When I retired, I felt as if I had lost the opportunity to be as influential as I had been with the Government. For example, when I was with the Government I had several opportunities to testify before Congress and to testify before the Federal Accounting Standards Advisory Board. After joining the private sector, I no longer had these opportunities. But, on the positive side, the private sector did offer the opportunity to earn more overall compensation. For those of you who are contemplating a career change from the Government to the private sector, I would tell you that from my experience, base salary between the two are very comparable. The difference is in the bonus systems in the private sector, which are much more generous, and in the opportunity to earn additional compensation through ownership in the enterprise, either through the award of stock options or through participation in a company stock purchase plan. Companies often offer such stock purchase plans in addition to the 401K type of benefit.

My advice to anyone interested in pursuing a career in the private sector when they decide to leave Government employment is to begin preparing today. The best way to enhance your value to the private sector is to actively participate in organizations such as AGA. Networking is the name of the game. You need to get to know as many senior people in as many Government agencies as possible. I say this because the private sector will often hire an individual because of their contacts because they know that contacts with the right persons will help them obtain new business. And, let me tell you, the private sector pays individuals because of their ability to bring business. Thus, professional development through participation in this and other associations like AGA, attendance at various meetings including National level meetings, delivery of professional presentations as a speaker at such meetings, and involvement in community service organizations that give you the opportunity to meet influential people are all important steps that you need to take, if you want to be successful in pursuing a career after you conclude your Government employment. And, come to think of it, these same things will help you to advance your career in the Government.



Clyde G. McShan, II  
Chapter President

## **COMMUNITY SERVICE**

Our first project for the 07-08 year will be the collection of old cell phones (and associated accessories, if available) for donation to the Metropolitan Center for Women and Children (formerly known as the Metropolitan Battered Women's Program). If you, or someone you know, have recently upgraded your cellular communications equipment, please bring the old cell phones to the October meeting.

Also, many thanks to Jill Byrd, Pam Lincoln, and Marcie Tureaud, who have graciously volunteered their locations as Community Service drop off points at NFC; all are located in Building 350: Jill, 2<sup>nd</sup> floor, post J-41; Pam, 1<sup>st</sup> floor, post P-45; and, Marcie, 2<sup>nd</sup> floor, post H-40. Thank you ladies!

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## MEMBER ACCOMPLISHMENTS AND NEWS

Please share news about yourself or other AGA members. Contact Godwin Ndukwe at [godwinnola@aol.com](mailto:godwinnola@aol.com)

### **AGA'S NEW ORLEANS CHAPTER MEETINGS (TENTATIVE)** **2007-2008**

DATE	TIME	PLACE	SPEAKER
October 18, 2007	5:30 P.M.	Season's Steak & Spirit 1398 Front St. Slidell, LA 70458	Mark Guidry, GCR, Inc. Importance of Sound Systems Architecture to the Successful Implementations of IT Systems
November 15, 2007	11:30 A.M.	National Finance Center East Side Cafeteria 13,800 Old Gentilly Road New Orleans, LA	Don Carroum, Social Security Administration - Update on Social Security Benefits
December 7, 2007	7:00 P.M.	Green Acres Country Club 5000 W. Napoleon Ave. Metairie, LA	Christmas Party
January 17, 2008	11:30 A.M.	National Finance Center East Side Cafeteria 13,800 Old Gentilly Road New Orleans, LA	Internal Revenue Service – Tax Update
February 21, 2008	5:30 P.M.	Cannon's Restaurant 4141 St. Charles Ave. New Orleans, LA	Jim Incaprera, Internal Audit Manager, Iberia Bank – Investigating and Prosecuting Fraud & Embezzlement
March 20, 2008	5:30 P.M.	Five Happiness Restaurant 3605 S. Carrollton Ave. New Orleans, LA	Joint Meeting with American Society of Women Accountants

April 17, 2008	5:30 P.M.	Bull's Corner 1036 W. Airline Hwy. LaPlace, LA	Joint Meeting with Baton Rouge AGA Chapter, Richard L. Fair, CGFM, State Auditor, State of New Jersey, AGA's National President – AGA Update
May 30, 2008 (Final Date Depends on Team Schedule)	5:30 P.M.	Zephyr Stadium 6000 Airline Drive Metairie, LA	Chapter Awards Ceremony

## EDUCATION OPPORTUNITIES

### **AGA'S NEW ORLEANS CHAPTER EDUCATION EVENTS** **2007-2008**

DATE	TIME	PLACE	TOPIC
November 14, 2007	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Tools for Performance Audit Efficiency
December 12, 2007	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Anatomy of Fraud: Case Examples of Greed, Collusion, and Override of Controls
February 6, 2008	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Internal Controls
May 7, 2008	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Ethics
Spring, 2008	TBD	TBD	TBD

## ***Conducting Performance Audits Efficiently: Tools and Techniques to Improve Performance Audit Productivity***

**2 CPE Hours Available!**

**Location:** Conference Room 6    **When:** Wednesday, November 14, 2007  
**Time:** 1:00 PM - 2:50 PM CST    **Cost:** \$30 (members) \$50 (non-members)

The Association of Government Accountants, New Orleans Chapter is sponsoring an audio conference for all OCFO employees located at the National Finance Center.

The subject of the audio conference is Conducting Performance Audits Efficiently: Tools and Techniques to Improve Performance Audit Productivity

All interested NFC employees, please obtain your supervisor's approval and submit Form SF-182, Request, Authorization, Agreement and Certification of Training, by COB November 9, 2007 to Darrell Dupuy. Please call Marcie Tureaud, (6-5367) or Gary Millet (6-0168) if you have any questions and/or concerns

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – performance audit efficiency.

In a world where government auditors are supposed to "do more with less", how can audit offices efficiently use their limited resources to produce timely and high-quality performance audit reports? You'll learn the latest tools and techniques from two leaders in government performance auditing, including how to create a framework for audit efficiency in your organization through the use of technology and telecommuting. From the West Coast to the 50th State of Hawaii, innovations in performance auditing are helping auditors find efficiencies in unexpected places.

From leveraging staff resources to actively writing reports, and from condensing background to amplifying audit results, you'll be presented with a wealth of ideas to enhance audit planning, fieldwork, and reporting to boost your office's performance audit yield. We'll explore answers to questions including; how early can fieldwork be planned? How soon can you start drafting reports? How many reviews and drafts should occur in the reporting process? How can management's lack of data be converted into a powerful audit finding? How can report titles and tables of contents be used to convey the message of an audit report? How can government obtain action and change as the result of audit reports?

If your organization is interested in "pumping up" the audit function within its existing resources, you won't want to miss this exciting (and Trans-Pacific) teleconference!

To share their expertise in performance auditing are Drummond Kahn, CGFM, CIA, CGAP, Director of Audit Services for the City of Portland, Oregon; and Leslie Tanaka, CPA, City Auditor for the City and County of Honolulu, Hawaii

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speaker questions and share their own experiences.

## **CGFM is Rewarded with Raise at Missouri State Auditor's Office**

The Missouri State Auditor's Office has begun offering salary increases to employees who earn the CGFM certification.

We recognize it as being a standard that shows excellence in the profession, said John Blattel, a member of AGA's Mid-Missouri Chapter and the Director of Audits over performance audits at the Missouri State Auditor's office.

Blattel said the continuing professional education is a big deal at the State Auditor's office, one of the biggest state employers of auditing and accounting professionals. Employees are required to earn at least 40 CPE hours every year, but they are encouraged to do more and become certified. Employees can make an additional \$150 every month if they earn one of these credentials: the CGFM, Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA) or Certified Internal Auditor (CIA). These credentials are in addition to the support the State Auditor's office provides for those employees who become Certified Public Accountants (CPAs).

We support these professional certifications because they require employees to do additional professional study, and they keep you up to date on your profession, Blattel said.

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# ASSOCIATION OF GOVERNMENT ACCOUNTANTS

## STATEMENT OF NET ASSETS

September 30, 2007

### ASSETS

#### CURRENT ASSETS:

Cash	\$3,213.86
Savings	6,581.90
Accounts Receivable	.00
Deposit – Restaurants	.00
Prepaid Seminar Expenses	.00
<b>TOTAL ASSETS</b>	<b>\$9,795.76</b>

### LIABILITIES AND NET ASSETS

Accounts Payable	.00
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#### NET ASSETS:

Hurricane Relief Fund	\$3,352.00
Membership Recruitment	100.00
Habitat Project Funds	243.47
Unrestricted net assets	6,100.29

#### TOTAL LIABILITIES

<b>AND NET ASSETS</b>	<b>\$9,795.76</b>
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### Katrina Relief Fund (Details)

Donations Received	+\$10,661.50
Member Dues Rebate	4,638.50
Sept. Meeting Subsidy	360.00
Audio Conf. Subsidy	435.00
Oct. Meeting Subsidy	432.00
Nov. Meeting Subsidy	340.00
Feb. Meeting Subsidy	207.00
April Spring Seminar	875.00
National Office Donation	+325.00
Sept. Meeting Subsidy	347.00

Remaining Balance	\$3,352.00
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## STATEMENT OF REVENUES, EXPENSES

For 3 months ended September 30, 2007

### OPERATING REVENUES

Education/Training	\$ .00
Business Meetings	784.50
50/50 Raffle	29.00
Membership Dues	380.00
Donations	.00
Interest Income	24.26
<b>Total operating revenue</b>	<b>\$1,217.76</b>

### OPERATING EXPENSES

Education/Training	\$ .00
Business Meetings	792.45
Speakers Gifts	.00
AGA PDC Raffle Basket	15.00
50/50 Raffle	.00
Postage/Supplies/Gifts	72.00
Bank Charges	.00
Scholarship Winner	.00
Donations	.00
Officer Awards	.00

<b>Total operating expenses</b>	<b>\$879.45</b>
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<b>OPERATING INCOME (LOSS)</b>	<b>\$338.31</b>
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<b>NONOPERATING REVENUES (EXPENSES)</b>	<b>.00</b>
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<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<b>338.31</b>
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<b>CAPITAL CONTRIBUTIONS</b>	<b>(10.00)</b>
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<b>CHANGE IN NET ASSETS</b>	<b>\$328.31</b>
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<b>NET ASSETS AT BEGINNING OF PERIOD</b>	<b>\$5,771.98</b>
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<b>NET ASSETS AT END OF PERIOD</b>	<b>\$6,100.29</b>
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**RECOGNITION POINTS**  
(Not available at this time)

Recognition Categories	Max Credits Per Category	Credits Through Oct. 2007
Communications	3,000	
Membership	3,000	
Community Service	2,000	
Awards	1,000	
Chapter Leadership, Planning and Participation	3,000	
Education & Professional Development	4,000	
Certification	4,000	
Total	20,000	



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